OCT 1 0 2007

Docket No.: 050099-0253

PATENT

D(W)\$

N THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of

Customer Number: 20277

Shinroku MAEJIMA, et al.

Confirmation Number: 5019

Application No.: 10/808,613

Group Art Unit: 2824

Filed: March 25, 2004

Examiner: Dang T. Nguyen

For: MAGNETIC RECORDING ELEMENT AND METHOD OF MANUFACTURING MAGNETIC RECORDING

ELEMENT

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

Transmitted herewith is an Amendment in the above identified application.

No additional fee is required.

Applicant is entitled to small entity status under 37 CFR 1.27

Also attached: Petition For Extension of Time

The fee has been calculated as shown below:

	NO. OF CLAIMS	HIGHEST PREVIOUSLY PAID FOR	EXTRA CLAIMS	RATE	FEE
Total Claims	10	20	0	\$50.00 =	\$0.00
Independent Claims	2	3	0	\$210.00 =	\$0.00
		Multiple dependent claims newly presented			\$0.00
	Fee for extension of time				\$1050.00
					\$0.00
		Total of Above Calculations			\$1050.00

Please charge my Deposit Account No. <u>500417</u> in the amount of \$1050.00. An additional copy of this transmittal sheet is submitted herewith.

The Commissioner is hereby authorized to charge payment of any fees associated with this communication or credit any overpayment, to Deposit Account No. 500417, including any filing fees under 37 CFR 1.16 for presentation of extra claims and any patent application processing fees under 37 CFR 1.17.

Respectfully submitted,

VICE ENTER LIVING

Pomoki Tanida

Registration No. 60,453

Please recognize our Customer No. 20277 as our

correspondence address.

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Date: October 10, 2007

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